

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 18 2003

ENVIRONMENT COLORADO INC  
1530 BLAKE ST STE 220  
DENVER, CO 80202

Employer Identification Number:  
57-1151228  
DIN:  
17053158705003  
Contact Person: ZENIA LUK ID# 31522  
Contact Telephone Number:  
(877) 829-5500  
Internal Revenue Code  
Section 501(c)(4)  
Accounting Period Ending:  
June 30  
Form 990 Required:  
Yes  
Addendum Applies:  
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth

Letter 948 (DO/CG)

ENVIRONMENT COLORADO INC

month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Donors may not deduct contributions to you because you are not an organization described in section 170(c) of the Code. Under section 6113, any fundraising solicitation you make must include an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to you are not deductible as charitable contributions for Federal income tax purposes. This provision does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless failure is due to reasonable cause.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt

Letter 948 (DO/CG)



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ENVIRONMENT COLORADO INC

status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Letter 948 (DO/CG)

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JUL 18 2003**

ENVIRONMENT COLORADO INC  
C/O TRACEY BOLOTNICK  
FUND FOR PUBLIC INTEREST RESEARCH  
29 TEMPLE PL  
BOSTON, MA 02111-0000

Employer Identification Number:  
57-1151228  
DLN:  
17053158705003  
Contact Person:  
ZENIA LUK ID# 31522  
Contact Telephone Number:  
(877) 829-5500  
Internal Revenue Code  
Section 501(c)(4)  
Accounting Period Ending:  
June 30  
Form 990 Required:  
Yes  
Addendum Applies:  
No

Dear Applicant:

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Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

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ENVIRONMENT COLORADO INC

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You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Donors may not deduct contributions to you because you are not an organization described in section 170(c) of the Code. Under section 6113, any fundraising solicitation you make must include an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to you are not deductible as charitable contributions for Federal income tax purposes. This provision does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless failure is due to reasonable cause.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt

Letter 948 (DO/CG)

-3-

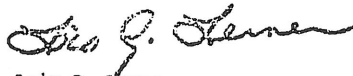
ENVIRONMENT COLORADO INC

status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Letter 948 (DO/CG)



May 15 03 05:11p

617-292-8057

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Form **2848**

Rev. January 2002

Department of the Treasury  
Internal Revenue Service**Power of Attorney  
and Declaration of Representative**

See the separate instructions.

OMB No. 1545-0150  
For IRS Use Only

Received by:

Name

Telephone

Function

Date

**Part I** Power of Attorney (Type or print.)**1 Taxpayer Information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Environment Colorado, Inc.  
1530 Blake Street, Suite 220  
Denver Co 80202

Social security number(s)

Employer identification  
number

57-1151228

Daytime telephone number

1303 1573-7444

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

Tracey Spolotnick  
Fund for Public Interest Research, Inc.  
29 Temple Place  
Boston, MA 02111

CAF No.

Telephone No. (617) 244-4311

Fax No. (617) 244-8057

Check if new: Address ☐ Telephone No. ☐

CAF No.

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐

Name and address

CAF No.

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

**3 Tax matters**Type of tax (income, Employment, Excise, etc.)  
or Civil Penalty (See the instructions for line 3.)Tax Form Number  
(1040, 941, 720, etc.)Year(s) or  
Period(s)Application for Recognition of  
Exemption

1024

through 2007

**4** Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific uses not recorded on CAF. ☐**5** Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the authority to execute a request for a tax return, or a consent to disclose tax information unless specifically added below, or the power to sign certain returns. See the instructions for Line 5. Acts authorized.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner of a partnership is not permitted to authorize representatives to perform certain acts. See the separate instructions for more information.

**6** Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here and list the name of that representative below.Name of representative to receive refund check(s) ☐

For Paperwork Reduction and Privacy Act Notice, see the separate instructions.

Cat No 11980J

Form 2848 (Rev. 1-2002)

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617-292-8057

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Page 2

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2 unless you check one or more of the boxes below.

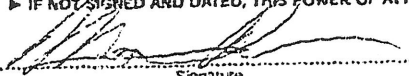
- a If you want the first representative listed on line 2 to receive the original, and yourself a copy, of such notices or communications, check this box ☐
- b If you also want the second representative listed to receive a copy of such notices and communications, check this box. ☐
- c If you do not want any notices or communications sent to your representative(s), check this box ☐

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested; otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

 5/17 Executive Director  
Signature Date Title (if applicable)

Matt Baker

Print Name

\_\_\_\_\_  
Signature Date Title (if applicable)

Print Name

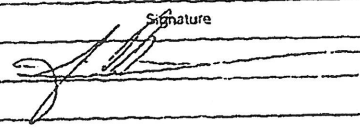
#### Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the separate instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
  - d Officer—a bona fide officer of the taxpayer's organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
  - h Unenrolled Return Preparer—an unenrolled return preparer under section 10.7(c)(1)(iii) of Treasury Department Circular No. 230.

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.

Designation—Insert above letter (a–h)	Jurisdiction (state) or Enrollment Card No.	Signature	Date
a	NY		5/15/03

Form 2848 (Rev. 1-2002)

May 15 03 05:04p

617-292-8057

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17053184032083

17053158705003

**Form 8718**  
(Rev. November 2000)Department of the Treasury  
Internal Revenue Service

1 Name of organization

**User Fee for Exempt Organization  
Determination Letter Request**▶ Attach this form to determination letter application.  
(Form 8718 is NOT a determination letter application.)

For IRS Use Only

Control number

Amount paid

User fee screenshot

2 Employer identification Number

Environment Colorado, Inc.

5711151228

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

**3 Type of request**☐ a

Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
- A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ \$150

Note: If you checked box 3a, you must complete the Certification below.

**Certification**

I certify that the annual gross receipts of

name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶

Title ▶

☒ b

Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
- A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years ▶ \$500

☐ c

Group exemption letters ▶ \$500

**Instructions**

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2000-8, 2000-1, I.R.B. 230.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

• Attach to Form 8718 a check or money order payable to the United States Treasury for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Send the determination letter application and Form 8718 to:  
Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:

Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

POSTMARK

RECEIVED

JUN 24 '03

JUL 02 '03

POSTMARK CINCINNATI  
SERVICE CENTER

JUN 03 '03

JUN 06 '03

CINCINNATI  
SERVICE CENTER

Attach Check or Money Order Here

Cat. No. 64728Z

Form 8718 (Rev. 11-2000)

7922

May 15 03 05:04p

17053184032083

617-292-8057

P. 4

17053158705003

Form **1024**  
(Rev. September 1998)  
Department of the Treasury  
Internal Revenue Service

# Application for Recognition of Exemption Under Section 501(a)

OMB No. 1545-0057

If exempt status is approved  
this application will be open  
for public inspection

Read the instructions for each Part carefully. A User Fee must be attached to this application.  
If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.  
Complete the Procedural Checklist on page 6 of the instructions.

## Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.) Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 7)  
b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)  
c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)  
d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)  
e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 11)  
f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits (Schedule E, page 13)  
g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)  
h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)  
i ☐ Section 501(c)(12)—Benefvolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)  
j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 15)  
k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)  
l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)  
m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)  
n ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document)

Environment Colorado Inc.

2 Employer identification number (EIN) (if none, see Specific Instructions on page 2)

57-1151228

1b c/o Name (if applicable)

3 Name and telephone number of person to be contacted if additional information is needed

Tracey Boletnick

1c Address (number and street)

1530 Blake Street

Room/Suite

220

1d City, town or post office, state, and ZIP code. If you have a foreign address, see Specific Instructions for Part I, page 2.

Denver, CO 80202

(617) 747-4311

1e Web site address

N/A

4 Month the annual accounting period ends

June

5 Date incorporated or formed

7/3/02

6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? ☐ Yes ☒ No  
If "Yes," attach an explanation.7 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No  
If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.  
b ☐ Trust—Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.  
c ☐ Association—Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE  
SIGN  
HERE

(Signature)

Tracey Boletnick, PAA

(Date)

5/15/03

For Paperwork Reduction Act notice, see page 5 of the instructions.

POSTMARK

RECEIVED

POSTMARK

RECEIVED

JUN 24 '03

JUL 02 '03

JUN 23 '03

JUN 06 '03

CINCINNATI  
SERVICE CENTERCINCINNATI  
SERVICE CENTER



**Part II. Activities and Operational Information (Must be completed by all applicants)**

1. Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in *no* order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

Please see attachment.

2. List the organization's present and future sources of financial support, beginning with the largest source first.

Private individuals  
Other tax-exempt organizations

Form 1024 (Rev. 9-92)

Page 3

## Part II. Activities and Operational Information (continued)

3 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Kim Nelson, Director 1699 West Mulberry St. Ft. Collins, CO 80521	0 (officers not yet named)
Carrie Doyle, Director 4337 Xavier St. Denver, CO 80125	0
Megan Seibel, Director 960 Wild Cherry Lane Ft. Collins, CO 80521	0

4 If the organization is an outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

Environment Colorado, Inc. is a subsidiary of COPIRA Critgen Lobby, Inc. ("COPIRA"). COPIRA is a 501(c)(4) organization incorporated in 1992. It continues to exist. The COPIRA resolution authorizing a transfer of assets is attached to this application. Note that the amount actually transferred was much less than the amount authorized (see financials).

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

Environment Colorado, Inc. is a subsidiary of COPIRA and will share an office, some directors and possibly some employees with COPIRA. Costs will be allocated accordingly. Environment Colorado Inc. also plans to be connected to an organization yet to be incorporated which will apply for tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. The 501(c)(3) organization may share office space, some directors and some employees. Costs will be allocated accordingly.

6 If the organization has capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.

N/A

7 State the qualifications necessary for membership in the organization, the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

N/A

8 Explain how your organization's assets will be distributed on dissolution. Upon dissolution, the Board of Directors, after making provision for the payment of all the liabilities of the corporation, shall arrange for the distribution of all assets of the corporation to one or more organizations that are exempt from federal income tax under Section 501(c)(3) or 501(c)(4) of the Internal Revenue Code.

May 15 03 05:05p

617-252-3057

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Form 1024 Rev. 9-92

Page 4

Part II. Activities and Operational Information (continued)

- 9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☒ No  
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.
- 10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? ☐ Yes ☒ No  
If "Yes," state in detail the amount received and the character of the services performed or to be performed.
- 11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No  
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.
- 12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☒ No  
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.
- 13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No  
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.
- 14 Does the organization now lease or does it plan to lease any property? ☐ Yes ☒ No  
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases. *Environment Colorado pays COPIRS for its share of the office space. It uses but is not party to a formal lease.*
- 15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No  
If "Yes," explain in detail and list the amounts spent or to be spent in each case.
- 16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☒ Yes ☐ No  
If "Yes," attach a recent copy of each. *Environment Colorado, Inc. plans to publish a periodic newsletter and brochures but it has not yet done so.*

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**Part III. Financial Data (Must be completed by all applicants)**

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

**A. Statement of Revenue and Expenses**

	Current Tax Year		3 Prior Tax Years or Proposed Budget for Next 2 Years		(e) Total
	From To	02 03	03 04	04 05	
<b>Revenue</b>					
1 Gross dues and assessments of members					
2 Gross contributions, gifts, etc.					
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (include related cost of sales on line 9)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see page 3 of the instructions)					
7 Other revenue (attach schedule)					
8 Total revenue (add lines 1 through 7)		13,000.00	26,500.00	38,000.00	
<b>Expenses</b>					
9 Expenses attributable to activities related to the organization's exempt purposes					
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages		56,114.99	11,217.40	13,000.00	
15 Interest					
16 Occupancy		510.00	1,401.70	1,401.70	
17 Depreciation and depletion					
18 Other expenses (attach schedule)		4,626.17	38,346.70	38,792.50	
19 Total expenses (add lines 9 through 18)		10,857.16	110,034.00	113,212.20	
20 Excess of revenue over expenses (line 8 minus line 19)		2,142.84	(83,534.00)	(75,212.20)	

**B. Balance Sheet (at the end of the period shown)**

	Assets	Current Tax Year	
		as of	May 2003
1 Cash		1	2,142.38
2 Accounts receivable, net		2	
3 Inventories		3	
4 Bonds and notes receivable (attach schedule)		4	
5 Corporate stocks (attach schedule)		5	
6 Mortgage loans (attach schedule)		6	
7 Other investments (attach schedule)		7	
8 Depreciable and depletable assets (attach schedule)		8	
9 Land		9	
10 Other assets (attach schedule)		10	
11 Total assets		11	2,142.38
<b>Liabilities</b>			
12 Accounts payable		12	
13 Contributions, gifts, grants, etc., payable		13	
14 Mortgages and notes payable (attach schedule)		14	
15 Other liabilities (attach schedule)		15	
16 Total liabilities		16	0
<b>Fund Balances or Net Assets</b>			
17 Total fund balances or net assets		17	2,142.38
18 Total liabilities and fund balances or net assets (add line 16 and line 17)		18	2,142.38

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐

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**Part IV. Notice Requirements (Sections 501(c)(9) and 501(c)(17) Organizations Only)**

N/A

**1. Section 501(c)(9) and 501(c)(17) organizations:**

Are you filing Form 1024 within 15 months from the end of the month in which the organization was created or formed as required by section 505(k)? ☐ Yes ☐ No

If "Yes," skip the rest of this Part.

If "No," answer question 2.

**2.** If you answer "No" to question 1, are you filing Form 1024 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☐ No

If "Yes," your organization qualifies under Regulation section 301.9100-2 for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 3 and 4.

If "No," answer question 3.

**3.** If you answer "No" to question 2, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulation section 301.9100-3? ☐ Yes ☐ No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 2. See Specific Instructions, Part IV, Line 3, page 4, before completing this item. Do not answer question 4.

If "No," answer question 4.

**4.** If you answer "No" to question 3, your organization's qualification as a section 501(c)(9) or 501(c)(17) organization can be recognized only from the date this application is filed. Therefore, does the organization want us to consider its application as a request for recognition of exemption as a section 501(c)(9) or 501(c)(17) organization from the date the application is received and not retroactively to the date the organization was created or formed? ☐ Yes ☐ No

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**Schedule B****Organizations Described in Section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)**

- 1 Has the Internal Revenue Service previously issued a ruling or determination letter recognizing the applicant organization (or any predecessor organization listed in question 4, Part I of the application) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that the applicant organization (or its predecessor) was carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? ☐ Yes ☒ No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

- 2 Does the organization perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? ☐ Yes ☒ No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from those activities. (If the answer to this question is explained in Part II of the application (pages 2, 3, and 4), enter the page and item number here.)

- 3 If the organization is claiming exemption as a homeowners' association, is access to any property or facilities it owns or maintains restricted in any way? ☐ Yes ☒ No

If "Yes," explain.

N/A

- 4 If the organization is claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

N/A

Environment Colorado Inc.  
1530 Blake St. Suite 220  
Denver, CO 80202  
EIN: 57-1151228

**Form 1024 Application for Recognition of Exemption  
Attachment to Part II, Line 1**

Description of Activities

Environment Colorado Inc. is a not-for-profit group organized for the purpose of protecting Colorado's environment, speaking out and taking effective action to improve the quality of the natural environment and the lives of all citizens of Colorado.

In its efforts to assist residents and organizations of Colorado to address environmental and public health concerns in their communities, Environment Colorado, Inc. provides:

1. Information to understand environmental and public health laws and regulations;
2. Resources to educate residents of Colorado about environmental and public health issues;
3. Referrals to legal, technical, public interest, and public health experts; and
4. Advocacy on issues impacting environmental and public health concerns.

Currently, Environment Colorado, Inc. is working on the following campaigns:

**A. Clean Energy Future campaign.** This is an effort to research renewable energy and energy efficiency alternatives to existing energy production in Colorado and to pass meaningful legislation that relates to clean energy and sustainable energy solutions. It will provide information to the citizens of Colorado to help them understand what types of sustainable energy exist, how they work, how they can be effective alternatives to non-renewable sources of energy and the relative public health effects of the various types of energy. Environment Colorado, Inc. employs experienced staff with expertise in energy matters to conduct research and gather facts and statistics to incorporate into its reports. Reports will be made widely available to the public without charge. Environment Colorado is also working to pass legislation to create a renewable energy portfolio standard.

**B. Livable Communities Program.** This program involves research and provision of information to the public on land use, transportation and air quality challenges facing Colorado because of the state's large population growth and sprawling development patterns. It also entails an effort to get legislation passed on a variety of issues impacting land use and transportation in Colorado. Included in this project is Environment Colorado Inc.'s Sustainable Transportation Campaign, which attempts to increase funding for mass transit, including expanding bus and light rail service. It also attempts

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to improve the quality of existing transit services in Colorado and advocates for increased mass transit spending by the state. In addition, the transportation program works to stop the building of highways that destroy open spaces without fully addressing transportation needs. The research aspect of this program also looks at the benefits of cleaner cars and trucks and minimizing sprawl-inducing highway expansions. Research is carried out by employees with experience and expertise in environmental issues.

The Environment Colorado Inc. staff spends approximately equal time (50% each) on the foregoing two projects. There is no set finish date for the projects. It is hoped that they will be continued until their respective aims have been accomplished.

100 0048



Environment Colorado Inc.  
1530 Blake St. Suite 220  
Denver, CO 80202  
EIN: 57-1151228

Form 1024 Application for Recognition of Exemption  
Attachment to Part III, Line 18

Other Expenses	FY '03	FY '04	FY '05
Accounting		\$1,200.00	\$1,250.00
Advertising		\$103.50	\$117.10
Conferences		\$696.00	\$710.00
Dues		\$14,610.00	\$14,610.00
Equipment Maintenance		\$1,350.00	\$1,400.00
Filing Fees		\$135.00	\$140.00
Insurance	\$1,836.31	\$960.00	\$1,000.00
Miscellaneous (unexpected expenses)		\$1,500.00	\$1,500.00
Office Supplies	\$640.00	\$900.00	\$900.00
Payroll tax	\$1,785.89		
Photocopying	\$53.04	\$2,767.50	\$2,767.50
Postage	\$38.05	\$590.00	\$700.00
Publication/Printing/Web	\$272.90	\$6,727.90	\$6,727.90
Staff Recruitment		\$265.00	\$270.00
Telephone		\$3,450.00	\$3,500.00
Travel		\$3,000.00	\$3,200.00
Total	\$4,626.19	\$38,346.90	\$38,792.50

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**ARTICLES OF INCORPORATION FOR A  
NONPROFIT CORPORATION**

Form 300 Revised July 1, 2002

Filing fee: \$30.00

Deliver to: Colorado Secretary of State

Business Division, 1560 Broadway, Suite 200

Denver, CO 80202-5169

This document must be typed or machine printed.

Copies of filed documents may be obtained at [www.sos.state.co.us](http://www.sos.state.co.us)

FILED  
DONETTA DAVIDSON  
COLORADO SECRETARY OF STATE

20021243157 M

\$ 50.00

SECRETARY OF STATE

09-03-2002 16:17:07

ABOVE SPACE FOR OFFICE USE ONLY

Pursuant to § 7-122-102, Colorado Revised Statutes (C.R.S.), the individual named below causes these Articles of Incorporation to be delivered to the Colorado Secretary of State for filing, and states as follows:

1. The entity name of the nonprofit corporation is: Endowment Colorado, Inc.

The entity name of a nonprofit corporation may, but need not, contain the term "corporation", "incorporated", "company", or "limited" or any abbreviation of these terms. §7-90-601(3)(b), C.R.S.

2. The address of the initial principal office of the nonprofit corporation is: 1530 Blake St #220  
Denver, CO 80202

3. The name, and the business address, of the initial registered agent for service of process on the nonprofit corporation are: Name Mon Baker

Business Address (must be a street or other physical address in Colorado) 1530 Blake St #220, Denver, CO 80202

If mail is undeliverable to this address, ALSO include a post office box address: \_\_\_\_\_

4. The nonprofit corporation (✓ check appropriate box)  
☐ will have voting members ☒ will not have voting members

5. The provisions not inconsistent with law regarding the distribution of assets on dissolution are as follows: In the event of dissolution, the residual assets of the organization will be turned over to one or more organizations exempt from taxation under Section 501(c)(3) or 501(c)(4) of the Internal Revenue Code.

6. The name(s) and address(es) of the incorporator(s) is(are):  
Name(s) Mon Baker Address(es) 1530 Blake St #220, Denver, CO 80202

7. The (a) name or names, and (b) mailing address or addresses, of any one or more of the individuals who cause this document to be delivered for filing, and to whom the Secretary of State may deliver notice if filing of this document is refused, are: Tracey Bolnick 29 Temple Place  
Boston, MA 02111

OPTIONAL. The electronic mail and/or Internet address for this entity is/are: e-mail tbolnick@epic.org  
Web site: \_\_\_\_\_

The Colorado Secretary of State may contact the following authorized person regarding this document:  
name Tracey Bolnick address 29 Temple Place, Boston, MA 02111  
voice (617) 747-4311 fax (617) 292-8057 e-mail tbolnick@epic.org

Read carefully these terms, and any related documents, and the instructions to this form. If you do not agree to these terms, do not file this document. If you do file this document, you are deemed to have agreed to these terms. If you do not agree to these terms, you may not be able to file this document. If you do not agree to these terms, you may not be able to file this document. If you do not agree to these terms, you may not be able to file this document.

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BOARD RESOLUTION TO DISTRIBUTE ASSETS

After due consideration, at a meeting attended by a quorum of the board of directors of CoPIRG Citizen Lobby, Inc. ("the Corporation"), the board adopted the following resolution:

RESOLVED: To distribute \$97,149.23 to its recently incorporated subsidiary, Environment Colorado, Inc., to carry out its mission of promoting social welfare through public education, research, litigation and advocacy on issues affecting the environment and the public interest.

  
Secretary4/18/03  
Date

BY-LAWS  
of  
ENVIRONMENT COLORADO, INC.

Article I--Provisions of Law

These By-Laws shall be subject to the statutory and common laws of the State of Colorado and to the Articles of Incorporation of the corporation.

Article II--Purposes and Powers

(1) The purpose of the corporation is to promote social welfare within the meaning of Section 501(c)(4) of the Internal Revenue Code. The corporation's activities may include public education, research, litigation, and advocacy on issues affecting the public interest. The corporation is not organized for gain or individual profit and it shall be operated exclusively for social welfare purposes within the meaning of Section 501(c)(4) of the Internal Revenue Code.

(2) Subject to the above limitations, the corporation shall have and enjoy all the powers conferred upon a non-profit corporation organized under the laws of the State of Colorado.

Article III--Board of Directors

(1) The business of the corporation shall be managed by the Board of Directors who may exercise all the powers of the corporation to the extent permitted by the law of the State of Colorado and the Articles of Incorporation. The Board of Directors shall have final authority to disperse the funds of the corporation and to establish and implement policy, subject to the Articles of Incorporation and these By-Laws. The Board of Directors shall consist of a minimum of three directors.

(2) The original Board of Directors shall be appointed by the incorporator. The Board may be expanded, vacancies on the Board may be filled, and directors may be removed from office with or without cause by a majority vote of the directors then in office, subject to the approval and consent of the Board of Directors of CoPIRG Citizen Lobby, Inc. ("CoPIRG"). CoPIRG may, by a two-thirds vote of its Board of Directors, expand, fill a vacancy, or remove a director(s) of the corporation from office with or without any action on the part of the Board of the corporation.

Article IV--Board Meetings

(1) The Board of Directors shall meet at least twice per year and may meet more often at the request of the Executive Director or any two directors. Meetings of the



Board may be held at any time and any place agreed upon by the directors, upon such notice as is hereinafter provided.

(2) Meetings may be held, or members of the Board may participate in a meeting, by means of a telephone conference call or similar communications equipment by means of which all persons participating in the meeting can hear each other at the same time, and participation by such means shall constitute presence in person at a meeting.

(3) The Executive Director of the corporation, or any two members of the Board, may call a Board meeting by giving oral or written notice of such, provided such notice is received at least two (2) business days prior to the scheduled date of the meeting. Notice of a meeting need not be given to any director if a written waiver of notice is executed by him/her before or after the meeting, or if any director attends the meeting without protesting the lack of notice. Any notice shall state the place, date, and hour of the meeting, but need not specify the purpose or agenda for the meeting, except for matters involving amendment of the By-Laws, removal of a director, or filling of any vacancy on the Board.

(4) A majority of the total number of directors then in office shall constitute a quorum at any meeting of the directors, and the act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors.

(5) Any action required or permitted to be taken at any meeting of the Board of Directors may be taken without a meeting, if a written consent thereto is signed by all the directors then in office and such written consent is filed with the records of the meetings of the directors. Such consent shall have the same force and effect as a vote at a duly-constituted Board meeting.

#### Article V-Officers

(1) The officers of the corporation shall consist of a President, a Treasurer, a Clerk, and such other officers as the directors may determine. Officers shall be elected by the directors, and shall serve at the directors' pleasure. The directors may remove any officer with or without cause upon the vote of a majority of directors then in office. Vacancies in any office may be filled by the directors at any meeting of the Board.

(2) The President shall, subject to the direction of the directors, have general supervision and control of the corporation's business.

(3) The Treasurer shall be the chief financial officer of the corporation and shall, subject to the direction of the directors, have general charge of the financial affairs of the corporation and shall keep or cause to be kept accurate books of account. He or she shall have custody of all funds, securities, and valuable documents of the corporation, except as the directors may otherwise provide.

(4) The Clerk shall keep a true record of the proceedings of all meetings of the directors of the corporation. In the absence of the Clerk, a temporary clerk shall be chosen by the person presiding at the Board meeting to record the proceedings thereof.

(5) In addition to the duties specifically set forth in these By-Laws, each officer shall have such duties and powers as are customarily incident to his/her office, and such additional duties and powers as the directors may from time to time designate.

#### Article VI--Executive Director

The Executive Director shall be the chief executive officer of the corporation with responsibility for implementing the policies and directives of the Board of Directors and managing the day-to-day operations of the corporation. The President and Executive Director may be one and the same person.

#### Article VII--Members

The corporation shall have no members.

#### Article VIII--Litigation Advisory Committee

(1) Upon direction of the Board of Directors, the corporation shall establish a Litigation Advisory Committee to assist the Board in making decisions concerning the initiation and termination of litigation brought by or on behalf of the corporation. Members of the Litigation Advisory Committee shall be appointed by the Board and shall serve at the Board's pleasure.

(2) The Litigation Advisory Committee shall meet periodically, and such meetings may be called by the Executive Director or any Board member. At such meetings, the Executive Director shall report to the Litigation Advisory Committee concerning such matters as proposals for filing lawsuits, the status of litigation the corporation has entered into, and the existence of settlement proposals. The Litigation Advisory Committee shall make non-binding recommendations to the Board concerning the initiation of any litigation, the acceptance or rejection of settlement proposals, the pursuit of any appeals, and other matters materially affecting the litigation.

#### Article IX Indemnification

To the extent permitted by law, upon the vote of a majority of the disinterested directors, the corporation may, in its discretion, indemnify any officer or director in connection with any action, claim, or suit relating to or arising out of his/her acts or omissions as an officer or director of the corporation.

Article X--Fiscal Year

Except as from time to time otherwise determined by the Board of Directors, the corporation's fiscal year shall be the twelve months ending the last day of June.

Article X--Amendment or Repeal

These By-Laws may be amended or repealed upon the vote of a majority of the Board of Directors; provided, however, that section 2 of Article III may not be amended or repealed except by unanimous vote of all the directors and with the consent of the Board of Directors of CoPIRG. Any amendments to the By-Laws shall be consistent with the Articles of Incorporation.

Article XI-Seal

The notarized signature of any officer of the corporation shall be deemed to be the seal of the corporation.

Article XII--Effective Date

These By-Laws shall be effective as of May 2003.



29 Temple Place, Boston, MA 02187-2971-4805

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

May 21, 2003

To Whom It May Concern:

Enclosed please find Form 1024, Application for Recognition of Exemption, and supporting forms, documentation, and the user fee, for Environment Colorado, Inc.

If you require further information, I can be reached at (617) 747-4311 or [tjbolotnick@ffpir.org](mailto:tjbolotnick@ffpir.org).

Sincerely,

A handwritten signature in dark ink, appearing to read 'Tracey Bolotnick', is written over a horizontal line.

Tracey Bolotnick  
Assistant General Counsel